

STATE OF FLORIDA
AGENCY FOR HEALTH CARE ADMINISTRATION 2014 AUG 18 A 10:04

WINKLER COURT,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5503

Engagement No.: NH06-099C

Provider No: 264008

RENDITION NO.: AHCA- 14-0729 -S-MDA

Respondent.

WALDEMERE PLACE,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5504

Engagement No.: NH06-095C

Provider No.: 263982

Respondent.

WINDSOR WOODS REHABILITATION
AND HEALTHCARE CENTER,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5505

Engagement No.: NH06-108C

Provider No: 263991

Respondent.

ABBEY REHABILITATION AND
NURSING CENTER,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR

Case No.: 09- 5507

Engagement No.: NH06-094C

Provider No.: 263958

HEALTH CARE ADMINISTRATION,

Respondent.

BAY POINTE NURSING PAVILION,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5508
Engagement No.: NH06-071C
Provider No: 263834

Respondent.

BOCA RATON REHABILITATION
CENTER,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5509
Engagement No.: NH06-101C
Provider No: 263842

Respondent.

CARROLLWOOD CARE CENTER,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5510
Engagement No.: NH06-103C
Provider No.: 263877

Respondent.

CASA MORA REHABILITATION AND
EXTENDED CARE,

Petitioner,
vs.
STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5511
Engagement No.: NH06-097C
Provider No: 263885

Respondent.
_____ /

EVERGREEN WOODS,

Petitioner,
vs.
STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5512
Engagement No.: NH06-109C
Provider No: 263893

Respondent.
_____ /

HEALTHCARE AND REHABILITATION
CENTER OF SANFORD,

Petitioner,
vs.
STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5513
Engagement No.: NH06-107C
Provider No.: 263931

Respondent.
_____ /

HIGHLAND PINES REHABILITATION
CENTER,

Petitioner,
vs.
STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5514
Engagement No.: NH06-100C
Provider No.: 263907

Respondent.

_____ /

THE OAKS AT AVON,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5515
Engagement No.: NH06-098C
Provider No: 263966

Respondent.

_____ /

POMPANO REHABILITATION AND
NURSING CENTER,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5516
Engagement No.: NH06-106X
Provider No.: 263923

Respondent.

_____ /

REHABILITATION AND HEALTHCARE
CENTER OF CAPE CORAL,

Petitioner,

vs.

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Case No.: 09-5517
Engagement No.: NH06-102C
Provider No.: 263869

Respondent.

_____ /

REHABILITATION AND HEALTHCARE
CENTER OF TAMPA,

Petitioner,

vs.

Case No.: 09-5518
Engagement No.: NH06-104C
Provider No.: 263940

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Respondent.

REHABILITATION AND NURSING
CENTER OF BROWARD,

Petitioner,

vs.

Case No.: 09-5519
Engagement No.: NH06-096C
Provider No.: 262851

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Respondent.

REHABILITATION CENTER OF THE
PALM BEACHES,

Petitioner,

vs.

Case No.: 09-5520
Engagement No.: NH06-105C
Provider No.: 263915

STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Respondent.

TITUSVILLE REHABILITATION AND
NURSING CENTER,

Petitioner,

vs.

Case No.: 09-5521
Engagement No.: NH06-072C
Provider No.: 263974

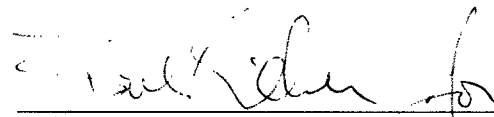
STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,

Respondent.

FINAL ORDER

THE PARTIES resolved all disputed issues and executed a Settlement Agreement. The parties are directed to comply with the terms of the attached settlement agreement. Based on the foregoing, this file is **CLOSED**.

DONE and ORDERED on this the 8 day of August, 2014, in Tallahassee, Florida.



ELIZABETH DUDEK, SECRETARY
Agency for Health Care Administration

A PARTY WHO IS ADVERSELY AFFECTED BY THIS FINAL ORDER IS ENTITLED TO A JUDICIAL REVIEW WHICH SHALL BE INSTITUTED BY FILING ONE COPY OF A NOTICE OF APPEAL WITH THE AGENCY CLERK OF AHCA, AND A SECOND COPY ALONG WITH FILING FEE AS PRESCRIBED BY LAW, WITH THE DISTRICT COURT OF APPEAL IN THE APPELLATE DISTRICT WHERE THE AGENCY MAINTAINS ITS HEADQUARTERS OR WHERE A PARTY RESIDES. REVIEW PROCEEDINGS SHALL BE CONDUCTED IN ACCORDANCE WITH THE FLORIDA APPELLATE RULES. THE NOTICE OF APPEAL MUST BE FILED WITHIN 30 DAYS OF RENDITION OF THE ORDER TO BE REVIEWED.

(OPPOSING COUNSEL)
Peter A Lewis, Esquire
302 North Shannon Lakes Drive
Suite 101
Tallahassee, Florida 32309
(Via U.S. Mail)

Karen Chang, Bureau Chief
Medicaid Program Analysis
2727 Mahan Drive
Building 2, Mail Station 21
Tallahassee, Florida 32308
(Interoffice Mail)

Bureau of Health Quality Assurance
2727 Mahan Drive, Mail Station 9
Tallahassee, Florida 32308
(Interoffice Mail)

Agency for Health Care Administration
Bureau of Finance and Accounting
2727 Mahan Drive
Building 2, Mail Station 14
Tallahassee, Florida 32308
(Interoffice Mail)

Stuart Williams, General Counsel
Agency for Health Care Administration
2727 Mahan Drive
Building 3, Mail Station 3
Tallahassee, Florida 32308
(Interoffice Mail)

Zainab Day, Medicaid Audit Services
Agency for Health Care Administration
2727 Mahan Drive, Mail Station 21
Tallahassee, Florida 32308
(Interoffice Mail)


Shena Grantham, Chief
Medicaid FFS Counsel
Agency for Health Care Administration
2727 Mahan Drive
Building 3, Mail Station 3
Tallahassee, Florida 32308
(Interoffice Mail)

Kristin M. Bigham
Office of the Attorney General
The Capitol PL - 01
Tallahassee, FL 32399-1050
(Via US Mail)

State of Florida, Division of Administrative
Hearings
The Desoto Building
1230 Apalachee Parkway
Tallahassee, Florida 32399-3060
(Via U.S. Mail)

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to the above named addressees by U.S. Mail on this the 18th day of August, 2014.



Richard Shoop, Esquire
Agency Clerk
State of Florida
Agency for Health Care Administration
2727 Mahan Drive, Building #3
Tallahassee, Florida 32308-5403

**STATE OF FLORIDA
AGENCY FOR HEALTH CARE ADMINISTRATION**

WINKLER COURT,

Petitioner,

vs.

**PROVIDER No: 264008
ENGAGEMENT No.: NH06-099C**

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

WALDEMERE PLACE,

Petitioner,

vs.

**PROVIDER No.: 263982
ENGAGEMENT No.: NH06-095C**

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

**WINDSOR WOODS REHABILITATION
AND HEALTHCARE CENTER,**

Petitioner,

vs.

**PROVIDER No: 263991
ENGAGEMENT No.: NH06-108C**

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

**ABBEY REHABILITATION AND
NURSING CENTER,**

Petitioner,

**PROVIDER No.: 263958
ENGAGEMENT No.: NH06-094C**

vs.

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

_____/

BAY POINTE NURSING PAVILION,

Petitioner,

**PROVIDER No: 263834
ENGAGEMENT No.: NH06-071C**

vs.

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

_____/

**BOCA RATON REHABILITATION
CENTER,**

Petitioner,

**PROVIDER No: 263842
ENGAGEMENT No.: NH06-101C**

vs.

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

_____/

CARROLLWOOD CARE CENTER,

Petitioner,

**PROVIDER No.: 263877
ENGAGEMENT No.: NH06-103C**

vs.

STATE OF FLORIDA, AGENCY FOR

HEALTH CARE ADMINISTRATION,

Respondent.

_____ /

**CASA MORA REHABILITATION AND
EXTENDED CARE,**

Petitioner,

vs.

**PROVIDER No: 263885
ENGAGEMENT No.: NH06-097C**

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

_____ /

EVERGREEN WOODS,

Petitioner,

vs.

**PROVIDER No: 263893
ENGAGEMENT No.: NH06-109C**

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

_____ /

**HEALTHCARE AND REHABILITATION
CENTER OF SANFORD,**

Petitioner,

vs.

**PROVIDER No.: 263931
ENGAGEMENT No.: NH06-107C**

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

_____ /

**HIGHLAND PINES REHABILITATION
CENTER,**

Petitioner,

**PROVIDER No.: 263907
ENGAGEMENT No.: NH06-100C**

vs.

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

THE OAKS AT AVON,

Petitioner,

**PROVIDER No: 263966
ENGAGEMENT No.: NH06-098C**

vs.

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

**POMPANO REHABILITATION AND
NURSING CENTER,**

Petitioner,

**PROVIDER No.: 263923
ENGAGEMENT No.: NH06-106C**

vs.

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

**REHABILITATION AND HEALTHCARE
CENTER OF CAPE CORAL,**

Petitioner,

PROVIDER No.: 263869

**ENGAGEMENT Nos: NH06-071C-NH06-072C; NH06-94C-NH06-109C
Settlement Agreement**

ENGAGEMENT No.: NH06-102C

vs.

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

_____/

**REHABILITATION AND HEALTHCARE
CENTER OF TAMPA,**

Petitioner,

**PROVIDER No.: 263940
ENGAGEMENT No.: NH06-104C**

vs.

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

_____/

**REHABILITATION AND NURSING
CENTER OF BROWARD,**

Petitioner,

**PROVIDER No: 263851
ENGAGEMENT No.: NH06-096C**

vs.

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

_____/

**REHABILITATION CENTER OF THE
PALM BEACHES,**

Petitioner,

**PROVIDER No.: 263915
ENGAGEMENT No.: NH06-105C**

vs.

STATE OF FLORIDA, AGENCY FOR

HEALTH CARE ADMINISTRATION,

Respondent.

_____/

**TITUSVILLE REHABILITATION
AND NURSING CENTER,**

Petitioner,

vs.

**PROVIDER No: 263974
ENGAGEMENT No: NH06-072C**

**STATE OF FLORIDA, AGENCY FOR
HEALTH CARE ADMINISTRATION,**

Respondent.

_____/

SETTLEMENT AGREEMENT

Respondent, **STATE OF FLORIDA, AGENCY FOR HEALTH CARE ADMINISTRATION** (“AHCA” or “the Agency”), and Petitioners, **WINKLER COURT, WALDEMERE PLACE, WINDSOR WOODS REHABILITATION AND HEALTHCARE CENTER, ABBEY REHABILITATION AND NURSING CENTER, BAY POINTE NURSING PAVILION, BOCA RATON REHABILITATION CENTER, CARROLLWOOD CARE CENTER, CASA MORA REHABILITATION AND EXTENDED CARE, EVERGREEN WOODS, HEALTHCARE AND REHABILITATION CENTER OF SANFORD, HIGHLAND PINES REHABILITATION CENTER, THE OAKS AT AVON, POMPANO REHABILITATION AND NURSING CENTER, REHABILITATION AND HEALTHCARE CENTER OF CAPE CORAL, REHABILITATION AND HEALTHCARE CENTER OF TAMPA, REHABILITATION AND NURSING CENTER OF BROWARD, REHABILITATION CENTER OF THE**

**ENGAGEMENT Nos: NH06-071C-NH06-072C; NH06-94C-NH06-109C
Settlement Agreement**

PALM BEACHES, TITUSVILLE REHABILITATION AND NURSING CENTER

("PROVIDERS"), by and through the undersigned, hereby stipulate and agree as follows:

1. This Agreement is entered into between the parties to resolve disputed issues arising from examination engagements NH06-71C, NH06-072C, NH06-94C, NH06-095C, NH06-096C, NH06-097C, NH06-098C, NH06-099C, NH06-100C, NH06-101C, NH06-102C, NH06-103C, NH06-104C, NH06-105C, NH06-106C, NH06-107C, NH06-108C, and NH06-109C.

2. The PROVIDERS are Medicaid providers in the State of Florida operating a nursing home facility that was examined by the Agency.

3. In the examination engagement numbers NH06-096C, NH06-097, NH06-098C, NH06-099C, and NH06-100C, AHCA examined the PROVIDERS' cost reports, covering the examination period ending on December 31, 2003.

4. In the examination engagement numbers NH06-071C, NH06-072C, NH06-101C, NH06-102C, NH06-103C, NH06-104C, NH06-105C, NH06-106C, NH06-107C, and NH06-108C, AHCA examined the PROVIDERS' cost reports, covering the examination period ending on January 31, 2004.

5. In the examination engagement numbers NH06-094C, NH06-095C, and NH06-109C, AHCA examined the PROVIDERS' cost reports, covering the examination period ending on March 31, 2004.

6. In its subsequent Examination Reports, AHCA notified the PROVIDERS that Medicaid reimbursement principles required adjustment of the costs stated in the cost report. The Agency further notified the PROVIDERS of the adjustments AHCA was making to the cost reports.

7. In response to AHCA's Examination Reports, the PROVIDERS filed a timely petition for administrative hearing, and identified specific adjustments that it appealed. The PROVIDERS requested that the Agency hold the petition in abeyance in order to afford the parties an opportunity to resolve the disputed adjustments.

8. Subsequent to the petition for administrative hearing, AHCA and the PROVIDERS exchanged documents and discussed the disputed adjustments. As a result of the aforementioned exchanges, the parties agree to accept all of the Agency's adjustments that were subject to these proceedings as set forth in the Examination Reports, except for the following adjustments which the parties agree shall be changed or removed as set in the attached settlement letters, which are hereby incorporated by reference as **Exhibit A**.

9. In order to resolve this matter without further administrative proceedings, and to avoid incurring further costs, PROVIDERS and AHCA expressly agree the adjustment resolutions as set forth in paragraph 8 above completely resolve and settle this case and this agreement constitutes the PROVIDERS' withdrawal of their petition for administrative hearing, with prejudice.

10. After issuance of the Final Order, PROVIDERS and AHCA further agree that the Agency shall recalculate the per diem rates for the above-stated examination period and issue a notice of the recalculation. Where the PROVIDERS were overpaid, the PROVIDERS will reimburse the Agency the full amount of the overpayment within thirty (30) days of such notice. Where the PROVIDERS were underpaid AHCA will pay the PROVIDERS the full amount of the underpayment within forty-five (45) days of such notice.

Payment shall be made to:
AGENCY FOR HEALTH CARE ADMINISTRATION
Medicaid Accounts Receivable – MS #14
2727 Mahan Drive, Building 2, Suite 200

ENGAGEMENT Nos: NH06-071C-NH06-072C; NH06-94C-NH06-109C
Settlement Agreement

Tallahassee, Florida 32308

Notice to the PROVIDERS shall be made to:

Peter A. Lewis, Esquire
Law Offices of Peter A. Lewis, P.L.
3023 North Shannon Lakes Drive, #101
Tallahassee, Florida 32303

11. Payment shall clearly indicate it is pursuant to a settlement agreement and shall reference the audit/engagement number.
12. PROVIDERS agree that failure to pay any monies due and owing under the terms of this Agreement shall constitute PROVIDERS' authorization for the Agency, without further notice, to withhold the total remaining amount due under the terms of this agreement from any monies due and owing to the PROVIDERS for any Medicaid claims.
13. The parties are entitled to enforce this Agreement under the laws of the State of Florida, the Rules of the Medicaid Program, and all other applicable law.
14. This settlement does not constitute an admission of wrongdoing or error by the parties with respect to this case or any other matter.
15. Each party shall bear their respective attorneys' fees and costs, if any.
16. The signatories to this Agreement, acting in their representative capacities, are duly authorized to enter into this Agreement on behalf of the party represented.
17. The parties further agree a facsimile or photocopy reproduction of this Agreement shall be sufficient for the parties to enforce the Agreement. The PROVIDERS agree, however, to forward a copy of this Agreement to AHCA with original signatures, and understand that a Final Order may not be issued until said original Agreement is received by AHCA.

18. This Agreement shall be construed in accordance with the provisions of the laws of Florida. Venue for any action arising from this Agreement shall be in Leon County, Florida.

19. This Agreement constitutes the entire agreement between PROVIDERS and the AHCA, including anyone acting for, associated with or employed by them, concerning all matters and supersedes any prior discussions, agreements or understandings; there are no promises, representations or agreements between PROVIDERS and the AHCA other than as set forth herein. No modifications or waiver of any provision shall be valid unless a written amendment to the Agreement is completed and properly executed by the parties.

20. This is an Agreement of settlement and compromise, made in recognition that the parties may have different or incorrect understandings, information and contentions, as to facts and law, and with each party compromising and settling any potential correctness or incorrectness of its understandings, information and contentions as to facts and law, so that no misunderstanding or misinformation shall be a ground for rescission hereof.


21. Except with respect to any recalculation(s) described in paragraph 10 above, PROVIDERS expressly waive in this matter their right to any hearing pursuant to sections §§120.569 or 120.57, Florida Statutes, the making of findings of fact and conclusions of law by the Agency, and all further and other proceedings to which it may be entitled by law or rules of the Agency regarding these proceedings and any and all issues raised herein, other than enforcement of this Agreement. The PROVIDERS further agree the Agency shall issue a Final Order, which adopts this Agreement.

22. This Agreement is and shall be deemed jointly drafted and written by all parties to it and shall not be construed or interpreted against the party originating or preparing it.

23. To the extent any provision of this Agreement is prohibited by law for any reason, such provision shall be effective to the extent not so prohibited, and such prohibition shall not affect any other provision of this Agreement.


24. This Agreement shall inure to the benefit of and be binding on each party's successors, assigns, heirs, administrators, representatives and trustees.

**WINKLER COURT,
WALDEMERE PLACE,
WINDSOR WOODS REHABILITATION AND HEALTHCARE CENTER,
ABBEY REHABILITATION AND NURSING CENTER,
BAY POINTE NURSING PAVILION,
BOCA RATON REHABILITATION CENTER,
CARROLLWOOD CARE CENTER,
CASA MORA REHABILITATION AND EXTENDED CARE, EVERGREEN WOODS,
HEALTHCARE AND REHABILITATION CENTER OF SANFORD,
HIGHLAND PINES REHABILITATION CENTER,
THE OAKS AT AVON,
POMPANO REHABILITATION AND NURSING CENTER,
REHABILITATION AND HEALTHCARE CENTER OF CAPE CORAL,
REHABILITATION AND HEALTHCARE CENTER OF TAMPA,
REHABILITATION AND NURSING CENTER OF BROWARD,
REHABILITATION CENTER OF THE PALM BEACHES, AND
TITUSVILLE REHABILITATION AND NURSING CENTER.**



Providers' Representative

Dated June 27, 2014




Legal Counsel for Providers

Dated July 2, 2014


**FLORIDA AGENCY FOR HEALTH CARE
ADMINISTRATION**

2727 Mahan Drive, Mail Stop #3
Tallahassee, Florida 32308-5403



Justin Senior
Deputy Secretary, Medicaid

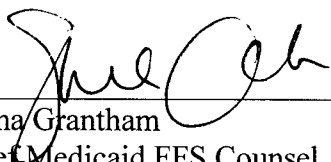
Dated: 8/8, 2014



Stuart Williams

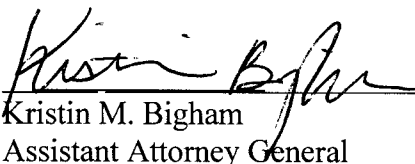
Dated: 8/4, 2014

General Counsel



Shena Grantham
Chief Medicaid FFS Counsel

Dated: July 18th, 2014



Kristin M. Bigham
Assistant Attorney General

Dated July 8th, 2014



Healthcare and
Rehab of Sanford

A NOT FOR PROFIT FACILITY

950 Mellonville
Avenue
Sanford, FL 32771

Phone: (407) 322-
8566

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Healthcare and Rehabilitation Center of Sanford
Audit Period/Engagement No.: January 31, 2004/NH06-107C/26393-1

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 3, 4, 6, 8, 11, 12, 13, 14, 15, 22, 30, 38 and 44 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

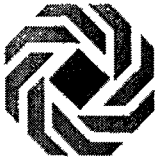
	From	To
1	(7,588)	-
2	(1,163)	-
3	(1,856)	-
4	(29,982)	(8,842)
6	(72,053)	-
8	(11)	-
11	(27,071)	(14,002)
12	(12,611)	-
13	(3,097)	-
14	(58)	-
15	27,071	14,002
22	(4,872)	-
30	(25,629)	-
38	(41,552)	-
44	(98,437)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement, Kane Financial Services, LLC

Exhibit
A



**The Abbey Rehabilitation
and Nursing Center**

A NOT FOR PROFIT FACILITY

7101 Martin Luther King Jr. St. N
St. Petersburg, FL 33702

Phone: (727) 527-7231

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: The Abbey Rehabilitation and Nursing Center
Audit Period/Engagement No.: March 31, 2004/NH06-094C/26395-8

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 3, 5, 7, 9, 13, 14, 15, 16, 17, 18, 26, 35, 44 and 51 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(11,135)	-
2	(1,634)	-
3	(2,609)	-
5	(27,311)	(886)
7	60,909	-
9	(267)	-
13	(12,667)	(6,321)
14	(17,143)	-
15	(2,223)	-
16	1	-
17	(82)	-
18	12,667	6,321
26	8,205	-
35	18,385	-
44	34,319	-
51	25,818	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

Exhibit

A

A Member of a Not For Profit Organization



Boca Raton
Rehabilitation Center

755 Meadows Road
Boca Raton, FL 33486
Phone: (561) 391-5200
Fax: (561) 391-0685

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Boca Raton Rehabilitation Center
Audit Period/Engagement No.: January 31, 2004/NH06-101C/26384-2

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 3, 4, 5, 7, 9, 13, 14, 15, 23, 30, 38 and 44 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(7,874)	-
3	(1,156)	-
4	(1,845)	-
5	(29,786)	(7,602)
7	13,263	-
9	279	-
13	(13,446)	-
14	55,365	-
15	(58)	-
23	1,695	-
30	4,791	-
38	6,777	-
44	44,528	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

Exhibit

A

A Member of a Not For Profit Organization



Rehabilitation and Healthcare
Center of Cape Coral

A NOT FOR PROFIT FACILITY

2629 Del Prado
Blvd. South
Cape Coral, FL
33904

January 16, 2014

Phone: (239) 574-
4434

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Rehabilitation and Health Care Center of Cape Coral
Audit Period/Engagement No.: January 31, 2004/NH06-102C/26386-9

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 5, 6, 7, 9, 11, 15, 17, 18, 19, 20, 21, 31, 41, 51 and 59 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(9,161)	-
5	(1,345)	-
6	(2,146)	-
7	(29,786)	(7,602)
9	(97,237)	-
11	(206)	-
15	(21,562)	(9,426)
17	3,775	-
18	(3,581)	-
19	627	-
20	13,696	8,371
21	7,866	1,055
31	(10,359)	-
41	(30,434)	-
51	(56,444)	-
59	(109,274)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement, Kane Financial Services, LLC

Exhibit
A



Sarasota
Health & Rehabilitation Center
 A NOT FOR PROFIT FACILITY

1524 East Avenue
 South
 Sarasota, Ft
 34239

Phone: (941) 365-
 2422

January 16, 2014

Zainab Day
 Audit Services
 Agency for Health Care Administration
 2727 Mahan Drive MS #21
 Tallahassee, FL 32308

RE: Waldemere Place
 Audit Period/Engagement No.: March 31, 2004/NH06-095C/26398-2

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 4, 5, 8, 10, 12, 14, 15, 16, 24, 33, 42 and 49 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(8,882)	-
4	(1,303)	-
5	(2,081)	-
8	(26,593)	2,816
10	(68,542)	-
12	(199)	-
14	91,769	-
15	(3,472)	-
16	(65)	-
24	(6,934)	-
33	(19,859)	-
42	(41,749)	-
49	7,225	-

Please let me know if you have any questions about the above.
 Thank You,

Julie C. Kleiser
 Director of Reimbursement
 Kane Financial Services, LLC

Exhibit
A



Winkler Court, LLC
Florida Institute for Long Term Care
 A NOT FOR PROFIT CORPORATION

3250 Winkler Avenue Extension
 Ft. Myers, FL 33916

Phone: 239-939-4993
 Fax: 239-939-1743

January 16, 2014

Zainab Day
 Audit Services
 Agency for Health Care Administration
 2727 Mahan Drive MS #21
 Tallahassee, FL 32308

RE: Winkler Court
 Audit Period/Engagement No.: December 31, 2003/NH06-099C/26400-8

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 6, 7, 8, 10, 12, 14, 15, 16, 17, 18, 28, 37, 46 and 53 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	77,600	-
6	(1,120)	-
7	(1,789)	-
8	(30,348)	(7,683)
10	17,553	-
12	(171)	-
14	(33,511)	(23,458)
15	(3,697)	-
16	(2,984)	-
17	(56)	-
18	33,511	23,458
28	3,170	-
37	4,175	-
46	10,208	-
53	85,336	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
 Director of Reimbursement
 Kane Financial Services, LLC

Exhibit
A



January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Rehabilitation and Nursing Center of Broward
Audit Period/Engagement No.: December 31, 2003/NH06-096C/26385-1

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 6, 9, 12, 14, 16, 20, 21, 22, 35, 41, 47 and 52 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(12,063)	-
6	(1,770)	-
9	15,454	-
12	(28,154)	8,507
14	(35,067)	-
16	1,520	-
20	19,764	-
21	(5,346)	-
22	(89)	-
35	(4,229)	-
41	(13,914)	-
47	(16,924)	-
52	(17,597)	-

Please let me know if you have any questions about the above.
Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

Exhibit
A



January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Pompano Rehabilitation and Nursing Center
Audit Period/Engagement No.: January 31, 2004/NH06-106C/26392-3

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 3, 4, 5, 7, 9, 12, 13, 14, 15, 16, 17, 24, 32, 40 and 46 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(8,590)	-
3	(1,261)	-
4	(2,013)	-
5	(29,556)	(6,220)
7	(49,580)	-
9	(193)	-
12	(34,751)	(20,060)
13	(14,668)	-
14	(3,358)	-
15	(63)	-
16	4,631	3,242
17	30,120	16,818
24	(7,279)	-
32	(17,004)	-
40	(25,297)	-
46	(79,726)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

Exhibit
A



Oaks at Avon

A NOT FOR PROFIT FACILITY

1010 US 27 North
Avon Park, FL
33825

Phone: (863) 453-
5200

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: The Oaks at Avon
Audit Period/Engagement No.: December 31, 2003/NH06-098C/26396-6

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 4, 5, 6, 9, 11, 13, 15, 16, 17, 18, 25, 31, 37 and 42 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

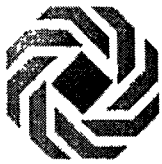
	From	To
1	(5,748)	-
4	(961)	-
5	(1,534)	-
6	(30,798)	(11,003)
9	(35,589)	-
11	(147)	-
13	(20,631)	(10,931)
15	(11,182)	-
16	(2,560)	-
17	(48)	-
18	20,631	10,931
25	(5,889)	-
31	(11,942)	-
37	(17,758)	-
42	(57,769)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

Exhibit
A



Highland Pines Rehabilitation and Nursing Center

A NOT FOR PROFIT FACILITY

1111 South Highland Avenue
Clearwater, FL 33756

Phone: (727) 446-0581

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Highland Pines Rehabilitation Center
Audit Period/Engagement No.: December 31, 2003/NH06-100C/26390-7

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 4, 6, 7, 10, 12, 15, 17, 19, 20, 22, 32, 41, 50 and 57 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(7,505)	-
4	(1,101)	-
6	(1,758)	-
7	(30,348)	(6,992)
10	79,071	-
12	(168)	-
15	(14,619)	(6,943)
17	(12,815)	-
19	(2,934)	-
20	(55)	-
22	14,619	6,943
32	7,275	-
41	27,712	-
50	44,083	-
57	52,735	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement, Kane Financial Services, LLC

**Exhibit
A**

A Member of a Not For Profit Organization



**Evergreen Woods Health
and Rehabilitation Center**

A NOT FOR PROFIT FACILITY

7045 Evergreen Woods Trail
Spring Hill, FL 34608

Phone: (352) 596-8371

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Evergreen Woods
Audit Period/Engagement No.: March 31, 2004/NH06-109C/26389-3

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 3, 6, 9, 11, 14, 15, 16, 17, 18, 27, 36, 45 and 52 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	64,665	-
2	(1,653)	-
3	(2,640)	-
6	(28,661)	(7,440)
9	44,751	-
11	(253)	-
14	(60,370)	(35,143)
15	(19,237)	-
16	(4,404)	-
17	(83)	-
18	60,370	35,143
27	6,486	-
36	11,733	-
45	26,532	-
52	81,146	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

**Exhibit
A**

A Member of a Not For Profit Organization



Casa Mora Rehabilitation
and Extended Care

A NOT FOR PROFIT FACILITY

1902 59th Street West
Bradenton, FL 34209

Phone: (941) 761-1000

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Casa Mora Rehabilitation and Extended Care
Audit Period/Engagement No.: December 31, 2003/NH06-097C/26388-5

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 3, 4, 5, 7, 9, 11, 12, 13, 21, 30, 39 and 46 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

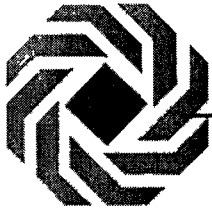
	From	To
1	(8,627)	-
3	19,093	-
4	(2,021)	-
5	(26,973)	18,266
7	(78,673)	-
9	(194)	-
11	(14,578)	-
12	(585)	-
13	(64)	-
21	(3,859)	-
30	(26,344)	-
39	(48,470)	-
46	(85,649)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

**Exhibit
A**



Carrollwood Care Center

15002 Hutchinson Road
Tampa, FL 33625

A NOT FOR PROFIT FACILITY

Phone: (813) 960-1969

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Carrollwood Care Center
Audit Period/Engagement No.: January 31, 2004/NH06-103C/26387-7

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 3, 4, 6, 8, 10, 11, 12, 13, 14, 24, 34, 44 and 52 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(8,930)	-
2	(1,311)	-
3	(2,092)	-
4	(29,786)	(7,602)
6	95,631	-
8	62	-
10	(25,386)	(16,074)
11	(8,106)	-
12	(3,491)	-
13	(66)	-
14	25,386	16,074
24	12,570	-
34	30,461	-
44	52,600	-
52	71,697	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement, Kane Financial Services, LLC

Exhibit
A

A Member of a Not For Profit Organization



January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Bay Pointe Nursing Pavilion
Audit Period/Engagement No.: January 31, 2004/NH06-071C/26383-4

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 3, 4, 6, 8, 10, 14, 15, 16, 23, 31, 39 and 45 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(6,667)	-
3	(978)	-
4	(1,562)	-
6	(29,786)	(7,602)
8	(40,160)	-
10	(150)	-
14	(11,384)	-
15	(2,606)	-
16	(49)	-
23	(1,849)	-
31	(13,282)	-
39	(25,029)	-
45	(63,556)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

Exhibit
A



Windsor Woods Rehabilitation, LLC

Florida Institute for Long Term Care
A NOT FOR PROFIT CORPORATION

13719 Dallas Drive
Hudson, FL 34667

Phone: 727.862.6795
Fax: 727.863.8721

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Windsor Woods Rehabilitation and Healthcare Center
Audit Period/Engagement No.: January 31, 2004/NH06-108C/26399-1

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 3, 4, 6, 9, 11, 13, 14, 23, 33, 43 and 57 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(6,943)	-
2	(1,019)	-
3	14,986	-
4	(30,343)	(11,028)
6	69,079	-
9	(156)	-
11	9,005	-
13	(2,714)	-
14	(51)	-
23	8,709	-
33	19,754	-
43	40,616	-
57	82,187	-

Please let me know if you have any questions about the above.
Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

Exhibit
A



**Titusville Rehabilitation
and Nursing Center**

A NOT FOR PROFIT FACILITY

1705 Jess Parrish Court
Titusville, FL 32796

Phone: (321) 269-5720

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Titusville Rehabilitation and Nursing Center
Audit Period/Engagement No.: January 31, 2004/NH06-072C/26397-4

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 4, 5, 7, 9, 13, 15, 18, 19, 20, 21, 32, 44, 56 and 66 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(9,351)	-
4	(1,645)	-
5	(2,626)	-
7	(28,571)	539
9	91,625	-
13	(98)	-
15	(34,207)	(20,873)
18	56,522	-
19	(4,382)	-
20	(83)	-
21	34,207	20,873
32	14,540	-
44	25,475	-
56	51,610	-
66	129,962	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

Exhibit

A

A Member of a Not For Profit Organization



Rehabilitation Center of
The Palm Beaches

A NOT FOR PROFIT FACILITY

301 Northpointe Parkway
West Palm Beach, FL 33407

Phone: (561) 712-1717

January 20, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Rehabilitation Center of Palm Beaches
Audit Period/Engagement No.: January 31, 2004/NH06-105C/26391-5

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 5, 7, 8, 11, 14, 17, 19, 20, 21, 23, 34, 44, 54 and 60 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(7,364)	-
5	(1,081)	-
7	(1,725)	-
8	(30,475)	(12,068)
11	108,233	-
14	316	-
17	(12,367)	(4,925)
19	(3,110)	-
20	(2,879)	-
21	(54)	-
23	12,367	4,925
34	14,787	-
44	37,728	-
54	55,718	-
60	92,336	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

Exhibit
A



Rehabilitation and Healthcare
Center of Tampa
A NOT FOR PROFIT FACILITY

4411 North Habana Avenue
Tampa, FL 33614

Phone: (813) 827-2771

January 16, 2014

Zainab Day
Audit Services
Agency for Health Care Administration
2727 Mahan Drive MS #21
Tallahassee, FL 32308

RE: Rehabilitation and Healthcare Center of Tampa
Audit Period/Engagement No.: January 31, 2004/NH06-104C/26394-0

Dear Ms. Day:

Per agreement between Errol Williams and me, we would like to propose that the Medicaid Examination Report for the above provider be revised for adjustment numbers 1, 2, 4, 6, 8, 10, 15, 16, 17, 18, 20, 29, 39, 49 and 57 as follows. The settlement stipulation can be prepared with the following agreed upon changes:

	From	To
1	(13,468)	-
2	(1,977)	-
4	(3,155)	-
6	(28,014)	3,848
8	(90,444)	-
10	(302)	-
15	(45,786)	(21,437)
16	(22,998)	-
17	(5,265)	-
18	400	-
20	45,786	21,437
29	(11,295)	-
39	(29,825)	-
49	(49,324)	-
57	(137,209)	-

Please let me know if you have any questions about the above.

Thank You,

Julie C. Kleiser
Director of Reimbursement
Kane Financial Services, LLC

Exhibit
A